MINISTRY OF CORPORATE AFFAIRS
RECEIPT
G.A.R.7

SRN : H21912365 **Service Request Date :** 17/10/2018

Payment made into : ICICI Bank

Received From :

Name : SURANA GROUP

Address : 5TH FLOOR
SURYA TOWERS SARDAR PATEL ROAD
SECUNDERABAD, Telangana
India - 500003

Entity on whose behalf money is paid

CIN: U24100TG2007PTC055759

Name : CRESCENTIA LABS PRIVATE LIMITED

Address : V FLOOR,SURYA TOWERS
S P ROAD
SECUNDERABAD, Telangana
India - 500003

Full Particulars of Remittance

Service Type: eFiling

Service Description	Type of Fee	Amount(Rs.)
Fee for Form AOC-4 for the financial year ending on 2018	Normal	500.00
	Total	500.00

Mode of Payment: Credit Card- ICICI Bank

Received Payment Rupees: Five Hundred Only

Note –The Registrar may examine this eForm any time after the same is processed by the system under Straight Through Process (STP). In case any defects or incompleteness in any respect is noticed by the Registrar , then this eForm shall be treated and labeled as defective and the eForm shall have to be filed afresh with the fee and additional fee, as applicable. (Please refer Rule 10 of the Companies (Registration offices offices and Fees) Rules, 2014)

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements
00014373	MANISH SURANA	Director	03/09/2018
06622893	GOUTHAM JAIN	Director	03/09/2018

5. (a)*Date of Board of directors' meeting in which boards' report referred under section 134 was approved 03/09/2018 (DD/MM/YYYY)

(b) Details of director(s) who have signed the Boards' report Pre-fill All

DIN	Name	Designation	Date of signing of Boards' report
00014373	MANISH SURANA	Director	03/09/2018

6. * Date of signing of reports on the financial statements by the auditors 03/09/2018 (DD/MM/YYYY)

7. (a)* Whether annual general meeting (AGM) held ◉ Yes ○ No ○ Not applicable

(b) If yes, date of AGM 28/09/2018 (DD/MM/YYYY)

(c) *Due date of AGM 30/09/2018 (DD/MM/YYYY)

(d)* Whether any extension for financial year or AGM granted ○ Yes ◉ No

8. (a)* Whether the company is a subsidiary company as defined under clause (87) of section 2 ○ Yes ◉ No

(b) CIN of the holding company, if applicable Pre-Fill

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary

9. (a)* Whether the company has a subsidiary company as defined under clause (87) of section 2 ○ Yes ◉ No

(b) If yes, then indicate number of subsidiary company(ies) Pre-fill All

CIN of subsidiary company

Name of the subsidiary company

Provisions pursuant to which the company has become a subsidiary

10. *Number of Auditors 1

I.			
	*(a)	Income-tax PAN of auditor or auditor's firm	AAODS2780F
	*(b)	Category of auditor	○ Individual ◉ Auditor's firm
	*(c)	Membership number of auditor or auditor's firm's registration number	006155S
	*(d)	SRN of Form ADT-1	S40191454 Pre-Fill
	*(e)	Name of the auditor or auditor's firm	Sekhar and Suresh
	*(f)	Address of the auditor or auditor's firm Line I	133/4, Rashtrapathi Road
		Line II	
		*City	Secunderabad
		*State	Telangana-TG
		Country	IN
		*Pin code	500003
	(g)	Details of the member signing for the above firm	
		Name of the member	S Vignesh
		Membership number	229011

11. (a) *Whether Schedule III of the Companies Act, 2013 is applicable ◉ Yes ○ No

(b) *Type of Industry: Commercial & Industrial

Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).

12. *Whether consolidated financial statements required or not ○ Yes ◉ No

13. (a) *Whether company is maintaining books of account and other relevant books and papers in electronic form ○ Yes ◉ No

Part-B

I. Balance Sheet

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) 31/03/2018 (DD/MM/YYYY)	Figures as at the end of (Previous reporting period) (inRs.) 31/03/2017 (DD/MM/YYYY)
I. (1)	**EQUITY AND LIABILITIES** **Shareholder's Fund** (a) Share capital	500,000.00	500,000.00
	(b) Reserves and surplus	-1,005,420.00	-888,190.00
	(c) Money received against share warrants	0.00	0.00
(2)	**Share application money pending allotment**	0.00	0.00
(3)	**Non - current liabilities**		
	(a) Long term borrowings	483,708.00	433,708.00
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other long term liabilities	0.00	0.00
	(d) Long term provisions	0.00	0.00
(4)	**Current liabilities**		
	(a) Short term borrowings	0.00	0.00
	(b) Trade payables	0.00	0.00
	(c) Other current liabilities	239,297.00	138,427.00
	(d) Short term provisions	0.00	0.00
	Total	217,585.00	183,945.00
II.	**ASSETS**		
(1)	**Non-current assets**		
	(a) Fixed assets		
	(i) Tangible assets	0.00	0.00
	(ii) Intangible assets	0.00	0.00
	(iii) Capital work-in-progress	0.00	0.00
	(iv) Intangible assets under development	0.00	0.00
	(b) Non-current Investments	0.00	0.00
	(c) Deferred tax assets (net)	0.00	0.00
	(d) Long term loans and advances	0.00	0.00
	(e) Other non-current assets	0.00	0.00
(2)	**Current assets**		
	(a) Current Investment	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	0.00	0.00
	(d) Cash and cash equivalents	150,085.00	183,945.00
	(e) Short term loans and advances	67,500.00	0.00
	(f) Other current assets	0.00	0.00
	Total	217,585.00	183,945.00

II. Detailed Balance sheet items (Amount in Rupees)

A. Details of long term borrowings (unsecured)

Particulars	**Current reporting period**	**Previous reporting period**
Bonds/ debentures	0.00	0.00
Term Loans		
-From banks	0.00	0.00
-From other parties	0.00	0.00
Deferred payment liabilities	0.00	0.00
Deposits	0.00	0.00
Loans and advances from related parties	483,708.00	433,708.00
Long term maturities of financial lease Obligations	0.00	0.00
Other loans & advances	0.00	0.00
Total long term borrowings (unsecured)	483,708.00	433,708.00
Out of above total, aggregate amount guaranteed by directors	0.00	0.00

B. Details of short term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Loans repayable on demand		
-From banks	0.00	0.00
-From other parties	0.00	0.00
Loans and advances from related parties	0.00	0.00
Deposits	0.00	0.00
Other loans and advances	0.00	0.00
Total short term borrowings (unsecured)	0.00	0.00
Out of above total, aggregate amount guaranteed by directors	0.00	0.00

C. Details of long term loans and advances (unsecured, considered good)

Particulars	Currents reporting period	Previous reporting period
Capital advances	0.00	0.00
Security deposits	0.00	0.00
Loans and advances to other related parties	0.00	0.00
Other loans and advances	0.00	0.00
Total long term loan and advances	0.00	0.00
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0.00	0.00
-From others	0.00	0.00
Net long term loan and advances (unsecured, considered good)	0.00	0.00
Loans and advances due by directors/ other officers of the company	0.00	0.00

D. Details of long term loans and advances (doubtful)

Particulars	Currents reporting period	Previous reporting period
Capital advances	0.00	0.00
Security deposits	0.00	0.00
Loans and advances to other related parties	0.00	0.00
Other loans and advances	0.00	0.00
Total long term loan and advances	0.00	0.00
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0.00	0.00
-From others	0.00	0.00
Net long term loan and advances (doubtful)	0.00	0.00
Loans and advances due by directors/ other officers of the company	0.00	0.00

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good	0.00	0.00	0.00	0.00
Unsecured, considered good	0.00	0.00	0.00	0.00
Doubtful	0.00	0.00	0.00	0.00
Total trade receivables	0.00	0.00	0.00	0.00
Less: Provision/ allowance for bad and doubtful debts	0.00	0.00	0.00	0.00
Net trade receivables	0.00	0.00	0.00	0.00
Debt due by directors/ others officers of the company	0.00	0.00	0.00	0.00

III. *Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue allotted for contracts without payment received in cash during reporting periods	0.00		
2	Share application money given	0.00		
3	Share application money given during the reporting period	0.00		
4	Share application money received during the reporting period	0.00		
5	Share application money received and due for refund	0.00		
6	Paid – up capital held by foreign company	0.00	0.00	%
7	Paid-up capital held by foreign holding company and/ or through its subsidiaries	0.00	0.00	%
8	Number of shares bought back during the reporting period	0.00		
9	Deposits accepted or renewed during the reporting period	0.00		
10	Deposits matured and claimed but not paid during the reporting period	0.00		
11	Deposits matured and claimed but not paid	0.00		
12	Deposits matured, but not claimed	0.00		
13	Unclaimed matured debentures	0.00		
14	Debentures claimed but not paid	0.00		
15	Interest on deposits accrued and due but not paid	0.00		
16	Unpaid dividend	0.00		
17	Investment in subsidiary companies	0.00		
18	Investment in government companies	0.00		
19	Capital Reserves	0.00		
20	Amount due for transfer to Investor Education and Protection Fund (IEPF)	0.00		
21	Inter- corporate deposits	0.00		
22	Gross value of transaction as per AS18 (If applicable)	100,000.00		
23	Capital subsidies/ grants received from government authority(ies)	0.00		
24	Calls unpaid by directors	0.00		
25	Calls unpaid by others	0.00		
26	Forfeited shares (amount originally paid-up)	0.00		
27	Forfeited shares reissued	0.00		
28	Borrowing from foreign institutional agencies	0.00		
29	Borrowing from foreign companies	0.00		
30	Inter-corporate borrowings - secured	0.00		
31	Inter-corporate borrowings - unsecured	**0.00**		
32	Commercial Paper	0.00		
33	Conversion of warrants into equity shares during the reporting period	0.00		
34	Conversion of warrants into preference shares during the reporting period	0.00		
35	Conversion of warrants into debentures during the reporting period	0.00		
36	Warrants issued during the reporting period (In foreign currency)	0.00		
37	Warrants issued during the reporting period (In Rupees)	0.00		
38	Default in payment of short term borrowings and interest thereon	0.00		
39	Default in payment of long term borrowings and interest thereon	0.00		
40	Whether any operating lease has been converted to financial lease or vice-versa	○ Yes ◉ No		
	Provide details of such conversion			

41	Net worth of company	-505,420.00
42	Number of shareholders to whom shares allotted under private placement during the reporting period	0
43	Secured Loan	0.00
44	Gross fixed assets (including intangible assets)	0.00
45	Depreciation and amortization	0.00
46	Miscellaneous expenditure to the extent not written off or adjusted	0.00
47	Unhedged Foreign Exchange Exposure	0.00

IV. Share capital raised during the reporting period (Amount in Rupees)

Particulars	Equity Shares	Preference Shares	Total
(a) Public issue	0.00	0.00	0.00
(b) Bonus issue	0.00	0.00	0.00
(c) Right issue	0.00	0.00	0.00
(d) Private placement arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(e) Other private placement	0.00	0.00	0.00
(f) Preferential allotment arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(g) Other preferential allotment	0.00	0.00	0.00
(h) Employee Stock Option Plan (ESOP)	0.00	0.00	0.00
(i) Others	0.00	0.00	0.00
(j) Total amount of share capital raised during the reporting period	0.00	0.00	0.00

VI. Details related to cost records and cost audit

1. *Whether maintenance of cost records by the company has been mandated under Companies (Cost Records and Audit) Rules, 2014 ○ Yes ◉ No

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT

I. Statement Of Profit And Loss

	Particulars	Figures for the period (Current reporting period) From 01/04/2017 (DD/MM/YYYY) To 31/03/2018 (DD/MM/YYYY)	Figures for the period (Previous reporting period) From 01/04/2016 (DD/MM/YYYY) To 31/03/2017 (DD/MM/YYYY)
(I)	**Revenue from operations**		
	Domestic Turnover		
	(i) Sales of goods manufactured	0.00	0.00
	(ii) Sales of goods traded	0.00	0.00
	(iii) Sales or supply of services	0.00	0.00
	Export turnover		
	(i) Sales of goods manufactured	0.00	0.00
	(ii) Sales of goods traded	0.00	0.00
	(iii) Sales or supply of services	0.00	0.00
(II)	Other income	0.00	0.00
(III)	**Total Revenue (I+II)**	0.00	0.00
(IV)	**Expenses**		
	Cost of material consumed	0.00	0.00
	Purchases of stock in trade	0.00	0.00
	Changes in inventories of -Finished goods	0.00	0.00
	-Work-in-progress	0.00	0.00
	-Stock in trade	0.00	0.00
	Employee benefit Expense	0.00	0.00
	Managerial remuneration	0.00	0.00
	Payment to Auditors	4,720.00	4,720.00
	Insurance expenses	0.00	0.00
	Power and fuel	0.00	0.00
	Finance cost	0.00	132.00
	Depreciation and Amortisation expense	0.00	0.00
	Other expenses	112,510.00	8,780.00
	Total expenses	117,230.00	13,632.00
(V)	Profit before exceptional and extraordinary items and tax (III-IV)	-117,230.00	-13,632.00
(VI)	Exceptional items	0.00	0.00
(VII)	Profit before extraordinary items and tax (V-VI)	-117,230.00	-13,632.00
(VIII)	Extraordinary items	0.00	0.00
(IX)	Profit before tax (VII-VIII)	-117,230.00	-13,632.00
(X)	**Tax Expense**		
	(1) Current tax	0.00	0.00
	(2) Deferred tax	0.00	0.00
(XI)	**Profit (Loss) for the period from continuing Operations (IX-X)**	-117,230.00	-13,632.00
(XII)	**Profit/(Loss) from discontinuing operations**	0.00	0.00
(XIII)	Tax expense of discontinuing operations	0.00	0.00
(XIV)	Profit /(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00
(XV)	Profit/ (Loss) (XI+XIV)	-117,230.00	-13,632.00

(XVI)	Earnings per equity share before extraordinary items		
	(1) Basic	-2.34	-0.27
	(2) Diluted	-2.34	-0.27
(XVII)	Earnings per equity share after extraordinary items		
	(1) Basic	-2.34	-0.27
	(2) Diluted	-2.34	-0.27

II. Detailed Profit and Loss items (Amount in Rupees)

A. Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period
Export of goods calculated on FOB basis	0.00	0.00
Interest and dividend	0.00	0.00
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and consultation fees	0.00	0.00
Other income	0.00	0.00
Total Earning in Foreign Exchange	0.00	0.00

B. Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period
Import of goods calculated on CIF basis		
(i) Raw material	0.00	0.00
(ii) Component and spare parts	0.00	0.00
(iii) Capital goods	0.00	0.00
Expenditure on account of		
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and consultation fees	0.00	0.00
Interest	0.00	0.00
Other matters	0.00	0.00
Dividend paid	0.00	0.00
Total Expenditure in foreign exchange	0.00	0.00

III. *Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend		0.00	0.00	%
2	Earnings per share (in Rupees)	Basic	-2.34		
		Diluted	-2.34		
3	Income in foreign currency		0.00		
4	Expenditure in foreign currency		0.00		
5	Revenue subsidies or grants received from government authority(ies)		0.00		
6	Rent paid		0.00		
7	Consumption of stores and spare parts		0.00		
8	Gross value of transaction with related parties as per AS-18 (If applicable)		100,000.00		
9	Bad debts of related parties as per AS-18 (If applicable)		0.00		

IV. Details related to principal products or services of the company

Total number of product/ services category(ies)

Product or service category code (ITC/ NPCS 4 digit code)	
Description of the product or service category	
*Turnover of the product or service category (in Rupees)	
*Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)	
*Description of the product or service	
*Turnover of highest contributing product or service (in Rupees)	

Note - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Program Implementation, Government of India.

Segment III: Reporting of Corporate Social Responsibility (CSR)

1. (a) (i) *Whether CSR is applicable as per section 135 ○ Yes ◉ No

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

2. Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act) (in Rupees)

3. Prescribed CSR Expenditure (two per cent. of the amount as in item 2 above) (in Rupees)

4. (a) Total amount spent on CSR for the financial year 0.00 (in Rupees)

(b) Amount spent in local area 0.00 (in Rupees)

(c) Manner in which the amount spent during the financial year as detailed below:

Number of CSR activities

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs - Specify the State /Union Territory where the Project/ Program was undertaken	Projects or programs - Specify the district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent
1								
2								
3								
	Total							

5. Give details (name, address and email address) of implementing agency(ies)

7. Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report ○ Yes ○ No

Segment IV: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Number of contracts or arrangements or transactions not at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Number of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any

Segment V: Auditor's Report

I. (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013 ○ Yes ○ No

III. Details of remarks made by auditors and applicability of CARO

*Whether auditors' report has been qualified or has any reservations or contains adverse remarks ○ Yes ◉ No

3. *Whether Companies (Auditors' Report) Order (CARO) applicable ○ Yes ◉ No

SEGMENT-VI- Miscellaneous

1. *Whether the Secretarial Audit is applicable ○ Yes ◉ No

2. *Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached. ◉ Yes ○ No

Attachments

List of attachment

Attachment		List of attachment
1. *Copy of financial statements duly authenticated as per section 134(including Board's report, auditors' report and other documents)	Attach	annual report cresentia labs 201718.pdf Directors report.pdf
7. Company CSR policy as per s sub-section (4) of section 135	Attach	
8. Details of other entity(s)	Attach	
12. Directors' report as per sub-section (3) of section 134	Attach	
13. Details of remaining CSR activities	Attach	
14. Optional attachment(s)- if any	Attach	

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number 04 *dated 03/09/2018 to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been compiled with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by** MANISH SURANA

*Designation: Director

*Director identification number of the director; or PAN of the manager or CEO or CFO; or Membership number of the secretary: 00014373

Certificate by Practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

◯ Chartered Accountant (in whole time practice) ◯ Cost Accountant (in whole time practice)

◉ Company Secretary (in whole time practice)

Whether fellow or associate ◯ Associate ◉ Fellow

RAKHI AGARWAL Digitally signed by RAKHI AGARWAL Date: 2018.18.17 13:17:48 +05'30'

Membership number 7047

Certificate of practice number 6270

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify | Check Form | Prescrutiny | Submit

For office use only:

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

igital signature of the authorizing officer

This e-Form is hereby registered Confirm submission

Date of signing (DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

CRESCENTIA LABS PRIVATE LIMITED

(Formerly Known as Bhagyanagar Foods and Beverages Private Limited)

11TH ANNUAL REPORT

2017-2018

CRESCENTIA LABS PRIVATE LIMITED

BOARD OF DIRECTORS:

MANISH SURANA	-	DIRECTOR
GOUTHAM JAIN	-	DIRECTOR

REGISTERED OFFICE:

5TH FLOOR, SURYA TOWERS,
SARDAR PATEL ROAD,
SECUNDERABAD - 500 003.
CIN: U24100TG2007PTC055759

AUDITORS:

M/S. SEKHAR & SURESH.
CHARTERED ACCOUNTANTS
133/4, R P ROAD,
SECUNDERABAD - 500 003.

CRESCENTIA LABS PRIVATE LIMITED

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 11th Annual General Meeting of the Members of **CRESCENTIA LABS PRIVATE LIMITED** (Formerly known as Bhagyanagar Foods and Beverages Private Limited) will be held on Friday, 28th day of September, 2018 at 11.00 A.M. at the Registered Office of the Company at 5th Floor, Surya Towers, S P Road, Secunderabad - 500 003 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2018 and the Statement of Profit and Loss for the year ended 31st March, 2018 along with Auditors' Report & Directors' Report thereon.

By Order of the Board
For CRESCENTIA LABS PRIVATE LIMITED

CRESCENTIA LABS PRIVATE LIMITED

MANISH SURANA
DIRECTOR

Place: Secunderabad
Date: 03.09.2018

NOTE:

1. A member entitled to attend and vote at the meeting is entitled to appoint one or more proxies, to attend and vote instead of himself/ herself and the proxy need not be a member of the company. Proxies in order to be effective must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.

DIRECTORS REPORT

To
The Members of
CRESCENTIA LABS PRIVATE LIMITED
(Bhagyanagar Foods and Beverages Private Limited)

Your Directors have pleasure in presenting the 11th Annual Report together with the Audited Accounts of the Company for the Year ended 31st March, 2018 and the Auditor's Report thereon.

FINANCIAL RESULTS:

Your company financial results for the year 2017-2018 are given below in summarized format:

(Amount in Rs.)

Particulars	**2017-18**	**2016-17**
INCOME	-	-
EXPENDITURE	-	-
(Loss)/Profit before Taxation	**(1,17,230)**	**(13,632)**
Provision for Taxation	-	-
Profit/(Loss) after Taxation	**(1,17,230)**	**(13,632)**
EPS – Basic & Diluted	**(2.34)**	**(0.27)**

DIVIDEND:

Your directors do not recommend any dividend on equity shares for the financial year ended March 31, 2018.

SUBSIDIARY/ JV/ ASSOCIATE COMPANY:

The Company does not have any Subsidiary, Joint venture or Associate Company.

RESERVES:

During the year under review, no Amount is allocated or transferred to Reserves.

FIXED DEPOSITS:

The Company has not accepted any public deposits during the financial year 2017-2018.

DIRECTORS:

During the year under review there were no change in the composition of the Board

SHARE CAPITAL:

There is no change in the Share Capital of the Company during the Financial Year.

SECRETARIAL STANDARDS:

The Directors state that applicable Secretarial Standards, i.e., SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The details of loans, guarantees and investments under section 186 of the Companies Act, 2013 are given in the notes to the financial statements.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. The disclosure on related party transactions are made in the Financial Statements of the Company. There are no materially significant related party transactions made by the company with promoters, Key managerial personnel or other designated persons which may have potential conflict with interest of company at large.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There are no significant material changes and commitments occurred between the end of the financial year of the company to which the financial statements relate and the date of the report, affecting the financial position of the company.

BOARD MEETINGS:

During the year 2017-2018, 6 (Six) Board Meetings were duly convened and held. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

In respect of each meeting proper notices were given, the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) The directors had prepared the annual accounts on a going concern basis; and

e) The directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITORS:

The shareholders of the Company at the 8th Annual General Meeting held on 29th September, 2015 approved the appointment of M/s. Sekhar & Suresh., Chartered Accountants, (Registration No. 006155S), as Statutory Auditors of the Company to hold office till the conclusion of 13th Annual General Meeting will be held in the year 2020, subject to ratification of shareholders at every Annual General Meeting.

In accordance with the Companies Amendment Act, 2017, enforced on 7th May, 2018 by the Ministry of Corporate Affairs, the appointment of Statutory Auditors is not required to be ratified at every Annual General Meeting. M/s. Sekhar & Suresh, Chartered Accountants, have confirmed that they are not disqualified from continuing as Auditors of the Company.

AUDITORS REPORT:

The Auditors' Report to the shareholders does not contain any qualifications. The Secretarial Audit Report is not applicable to the Company.

EXTRACT OF ANNUAL RETURN:

The extract of annual return of the Company for the financial year 2017-2018 as provided under sub-section (3) of section 92, in the Form No.MGT.9 is annexed herewith.

CORPORATE SOCIAL RESPONSIBILITY:

The Company does not fall under the criteria specified in Section 135 of the Companies Act, 2013 and hence no policy was developed by the company on corporate social responsibility.

RISK MANAGEMENT:

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

PARTICULARS OF EMPLOYEES AND OTHER ADDITIONAL INFORMATION:

Your Company has no employees requiring disclosure pursuant to Section 197 of the Companies Act, 2013 read with Rule, 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo particulars required under section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 is annexed herewith.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

There is an adequate internal control system commensurate with the size of the Company and the nature of business.

ACKNOWLEDGMENTS:

Your Directors place on record their appreciation for the co-operation and assistance received from the bankers, Central and State Government authorities and members during the period under review.

By Order of the Board
For CRESCENTIA LABS PRIVATE LIMITED

CRESCENTIA LABS PRIVATE LIMITED

Place: Secunderabad
Date: 03.09.2018

MANISH SURANA
DIRECTOR

ANNEXURE TO THE DIRECTORS REPORT

Information under Section 134(3)(c) of the Companies Act, 2013 read with the Companies (Disclosure of particulars in the Report of Board of Directors) Rules, 1988, and forming part of the Directors Report:

1. CONSERVATION OF ENERGY:

Energy conservation measures taken: The Company is very careful in using the power to reduce the cost of maintenance and conserve the resources.

Additional Investments and proposals, if any, being implemented for reduction of consumption of energy: Nil

Impact of the clause (1) and (2) above for reduction of energy consumption and consequent impact on the production of goods : N.A

2. TECHNOLOGY ABSORPTION:

FORM B:

(Disclosure of particulars with respect to technology absorption)

A. RESEARCH AND DEVELOPMENT (R&D)

Specific areas in which R& D carried out by the Company	:	Nil
Benefits derived as a result of the above R& D	:	Nil
Future plan of action	:	Nil
Expenditure on R & D	:	Nil

B. TECHNOLOGY ABSORPTION, ADOPTION AND INNOVATION

The Company is making all efforts for improving productivity, product quality and reducing consumption of scarce raw material and fuels.

3. FOREIGN EXCHANGE EARNINGS AND OUTGO:

Activities relating to exports, initiatives taken to increase exports, development of new export market for products and services and export plans:

Foreign Exchange inflow	:	NIL
Foreign Exchange Outgo	:	NIL

By Order of the Board
For CRESCENTIA LABS PRIVATE LIMITED

CRESCENTIA LABS PRIVATE LIMITED

MANISH SURANA
DIRECTOR

Place: Secunderabad
Date: 03.09.2018

EXTRACT OF ANNUAL RETURN

as on the financial year ended 31.03.2018

[Pursuant to Section 92(3) of the Companies Act, 2013, and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

FORM NO. MGT – 9

I. REGISTRATION AND OTHER DETAILS:

CIN	U15549TG2007PTC055759
Registration Date	3rd October, 2007
Name of the Company	**CRESCENTIA LABS PRIVATE LIMITED** (Formerly Bhagyanagar Foods and Beverages Private Limited)
Category / Sub-Category of the Company	Company having share capital
Address of the Registered Office and contact details	V Floor, Surya Towers, Sardar Patel Road, Secunderabad 500003, Telangana. Phone: 040-44665700, 27845119
Whether listed company	No
Name, address and contact details of Registrar and Transfer Agent, if any	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the Business Activities contributing 10% or more of the total turnover of the Company shall be stated:

Name and Description of main Products / Services	NIC Code of the Product / Service	% to total turnover of the Company
-	-	-

III.PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATECOMPANIES:

Name and address of the Company	CIN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
NIL				

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter s									
(1) **Indian**									
a) Individual/ HUF	-	50000	50000	100	-	50000	50000	100	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	-	**50000**	**50000**	**100**	-	**50000**	**50000**	**100**	-
									-

B. Public Shareholding									-
1. Institutions	-	-	-	-	-	-	-	-	-
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
									-
2. Non-Institutions									-
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	**50000**	**50000**	**100**	-	**50000**	**50000**	**100**	-

ii) Shareholding of Promoters:

Sl.No	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total shares of the Company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total shares of the Company	% of Shares Pledged / encumbered to total shares	
1	**Narender Surana** SY-622, PT-02, Arihant Enclave, Akbar Road Opp. Adrin HSG Complex Secunderabad-500 009	25000	50.00	-	25000	50.00	-	-
2	**Devendra Surana** 21, P & T Colony, Trimulgherry, Secunderabad – 500009.	25000	50.00	-	25000	50.00	-	-

iii) Change in Promoters' Shareholding (Please specify, if there is no change):

Sl. No	Name of the Share Holder	Shareholding at the beginning of the Year		Increase / Decrease in shareholding			Cumulative Shareholding during the Year	
		No of Shares	% of total shares of the company	Date	No. of shares	Reason	No of Shares	% of total shares of the company
NIL								

iv) Shareholding Pattern of Top Ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No	Name of the Share Holder	Shareholding at the beginning of the Year		Increase / Decrease in shareholding			Cumulative Shareholding during the Year	
		No of Shares	% of total shares of the company	Date	No. of shares	Reason	No of Shares	% of total shares of the company
NIL								

v) Shareholding of Directors and Key Managerial Personnel:

S. No.	Name of the Directors	Shareholding at the beginning of the year		Change in Shareholding		Shareholding at the end of the year	
		No. of Shares	% of total shares of the Company	Increase	Decrease	No. of Shares	% of total shares of the Company
1	Manish Surana	-	-	-	-	-	-
2	Goutham Jain	-	-	-	-	-	-
	Name of the Key Managerial Personnel	Shareholding at the beginning of the year		Change in Shareholding		Shareholding at the end of the year	
		No. of Shares	% of total shares of the Company	Increase	Decrease	No. of Shares	% of total shares of the Company
NIL							

V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness Rs.
Indebtedness at the beginning of the financial year				
i) Principal Amount	NIL	4,33,708	NIL	**4,33,708**
ii) Interest due but not paid		-		-
iii) Interest accrued but not due		-		-
Total (i+ii+iii)		4,33,708		**4,33,708**
Change in Indebtedness during the financial year				
Addition		50,000		**50,000**
Reduction		-		-
Net Change		50,000		**50,000**
Indebtedness at the end of the financial year				
i) Principal Amount		483,708		**483,708**
ii) Interest due but not paid		-		-
iii) Interest accrued but not due		-		-
Total (i+ii+iii)		483,708		**483,708**

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NIL

Sl. No.	Particulars of Remuneration	Manish Surana, Director	Goutham Jain, Director	Total Amount
1	Gross Salary	-	-	-
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	-
	(b) Value of perquisites under Section 17(2) Income Tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under Section 17(3) Income Tax Act, 1961	-	-	-
2	Stock Options	-	-	-
3	Sweat Equity	-	-	-
4	Commission - as % of profit - others, specify….	-	-	-
5	Others, please specify i. Deferred bonus (pertaining to the current Financial year payable in 2018) ii. Retirals	-	-	-
	Total (A)	-	-	-

B. Remuneration to other Directors: NIL

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD: NIL

Sl.No.	Particulars of Remuneration	Total Amount
1	Gross Salary	NIL
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	
	(b) Value of perquisites under Section 17(2) Income Tax Act, 1961	
	(c) Profits in lieu of salary under Section 17(3) Income Tax Act, 1961	
2	Stock Options	
3	Sweat Equity	
4	Commission - as % of profit - Others, specify….	
5	Others, please specify - Retirals	
	Total (C)	

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give details)
A. COMPANY					
Penalty	NIL				
Punishment					
Compounding					
B. DIRECTORS					
Penalty	NIL				
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL				
Punishment					
Compounding					

By Order of the Board
For CRESCENTIA LABS PRIVATE LIMITED

CRESCENTIA LABS PRIVATE LIMITED

MANISH SURANA
DIRECTOR

Place: Secunderabad
Date: 03.09.2018

SEKHAR & SURESH
CHARTERED ACCOUNTANTS

PARTNERS
C. SURESH, B.Com., F.C.A.
Mrs. MADHU SURESH, B.Com., (Hons) F.C.A.
S. VIGNESH, B.Com.,A.C.A.
S. VINEETH, B.Com., A.C.A.

133/4, Rashtrapathi Road,
SECUNDERABAD - 500 003.
Ph : 27533269, 27538204
E-mail sekhar_1921@yahoo.com
sureshchandrasekhar1961@gmail.com

INDEPENDENT AUDITORS' REPORT

To
The Members,
M/s. CRESCENTIA LABS PRIVATE LIMITED

REPORT ON FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of M/s. CRESCENTIA LABS PRIVATE LIMITED ("the Company"), which comprises of the Balance Sheet as at 31st March 2018, the Statement of Profit and Loss and the Cash Flow Statement of the Company for the year ended on that date annexed thereto and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

The Company's Management is responsible for the matters in section 134(5) of the Companies Act 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules 2015. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error

AUDITOR'S RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the financial statements that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate Internal financial Control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

M/S. SEKHAR & SURESH
CHARTERED ACCOUNTANTS
133/4, R.P. ROAD, SEC'BAD-3

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the financial statements that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but also for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial Control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

CHARTERED ACCOUNTANTS

OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;

(b) In the case of the Statement of Profit and Loss, of the loss of the Company for the year ended on that date; and

(c) In the case of the Cash Flow Statement, of the cash flows of the Company for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

1. As required by Section 143(3) of the Act, we report that:

   a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

   c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act.

   e. On the basis of written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2018, from being appointed as a director in terms of section 164(2) of the Act.

   f. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively.

M/S. SEKHAR & SURESH
CHARTERED ACCOUNTANTS
133/4, R.P. ROAD, SEC'BAD-3

g. With respect to the matters to be included in the Auditor`s Report and in accordance with Rule 11 of the Companies (Audit and Auditors) Rules , 2014 , in our opinion and to the best of our information and according to explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position

ii. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.

For M/S.SEKHAR & SURESH
Chartered Accountants

M/S. SEKHAR & SURESH
CHARTERED ACCOUNTANTS
133/4, R.P. ROAD, SEC'BAD-3

(S. VIGNESH)
Partner
M No: 229011

Place: Secunderabad
Date: 03.09.2018

CRESCENTIA LABS PRIVATE LIMITED
(Formerly Known as "Bhagyanagar Foods and Beverages Private Limited"
BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount in Rs.)

	Particulars	Note No.	As at 31.03.2018		As at 31.03.2017	
I	**EQUITY AND LIABILITIES**					
	1. SHAREHOLDERS' FUNDS					
	a. Share Capital	B	500,000		500,000	
	b. Reserves and Surplus	C	(1,005,420)		(888,190)	
				(505,420)		(388,190)
	2. NON-CURRENT LIABILITIES					
	a. Long Term Borrowings	D		483,708		433,708
	3. CURRENT LIABILITIES					
	a. Other Current Liabilities	E		239,298		138,428
	TOTAL			**217,585**		**183,945**
II	**ASSETS**					
	1 CURRENT ASSETS					
	a. Cash and Cash Equivalents	F		150,085		183,945
	b. Loans and Advances	G		67,500		-
	TOTAL			**217,585**		**183,945**
	Significant Accounting Policies and Notes to Accounts	A				

As per our report of even date attached
M/s. Sekhar & Suresh,
Chartered Accountants,
Firm Reg No.006155-S

for and on behalf of the Board,

S. Vignesh,
Partner
M. No. 229011

M/S. SEKHAR & SURESH CHARTERED ACCOUNTANTS 133/4, R.P. ROAD, SEC'BAD-3

Goutham Jain
Director

Manish Surana
Director

Place: Secunderabad,
Date: 03.09.2018

CRESCENTIA LABS PRIVATE LIMITED
(Formerly Known as "Bhagyanagar Foods and Beverages Private Limited"
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in Rs.)

	Particulars	Note No.	For the Year 31.03.2018	For the Year 31.03.2017
I.	**REVENUE FROM OPERATIONS**		-	-
II.	**OTHER INCOME**		-	-
III.	**TOTAL REVENUE**		-	-
IV.	**EXPENSES**			
	Finance Costs	1	-	132
	Other Expenses	2	117,230	13,500
	TOTAL EXPENSES		**117,230**	**13,632**
V.	**PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX**		(117,230)	(13,632)
VI.	**PRIOR PERIOD ADJUSTMENT**		-	-
VII.	**PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX**		(117,230)	(13,632)
VIII.	**EXTRAORDINARY ITEMS**		-	-
IX.	**PROFIT BEFORE TAX**		**(117,230)**	**(13,632)**
X.	**TAX EXPENSE:**			
	1. Current Tax		-	-
XI.	**PROFIT AFTER TAX**		**(117,230)**	**(13,632)**
	EPS-BASIC & DILUTED		**(2.34)**	**(0.27)**
	Significant Accounting Policies and Notes to Accounts	A		

As per our report of even date attached
For Sekhar & Suresh,
Chartered Accountants,
Firm Reg No.006155-S

S. Vignesh,
Partner
M. No. 229011

M/S. SEKHAR & SURESH CHARTERED ACCOUNTANTS 133/4, R.P. ROAD, SEC'BAD-3

Place: Secunderabad,
Date: 03.09.2018

for and on behalf of the Board,

Goutham Jain
Director

Manish Surana
Director

CRESCENTIA LABS PRIVATE LIMITED
(Formerly Known as "Bhagyanagar Foods and Beverages Private Limited"
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018

	Particulars	2017-18	2016-17
A	**Cash Flow From Operating Activities**		
	Net Profit before Tax	(117,230)	(13,632)
	Operating profit before working capital changes	**(117,230)**	**(13,632)**
	Increase /Decrease in Current Liabilities	100,870	120
	Increase /Decrease in Current Assets	(67,500)	-
	Net cash (used in)/from operqting activities(A)	**(83,860)**	**(13,512)**
	Cash flow from Investing Activities	Nil	Nil
	Net Cash (used in)/from Investing Activities (B)	-	-
C	**Cash flow from Financing Activities**		
	Loans from Body Corporates	50,000	Nil
	Net Cash (used in)/from Financing Activities (C)	**50,000**	-
	Net Increase / Decrease in cash and Cash Equivalents (A+B+C)	**(33,860)**	**(13,512)**
	Cash and Cash Equivalents Opening Balance	183,945	197,458
	Cash and Cash Equivalents Closing Balance	150,085	183,945
	Change in Cash and Cash Equivalents	**(33,860)**	**(13,512)**

As per our report of even date attached
For Sekhar & Suresh,
Chartered Accountants,
Firm Reg No.006155-S

for and on behalf of the Board,

S. Vignesh,
Partner
M. No. 229011

M/S. SEKHAR & SURESH ★ CHARTERED ACCOUNTANTS ★ 133/4, R.P. ROAD, SEC'BAD-3

Goutham Jain
Director

Manish Surana
Director

Place: Secunderabad,
Date: 03.09.2018

Crescentia Labs Private Limited 2017-18

A. Significant Accounting Policies and Notes on Accounts Forming Part of Balance Sheet and Profit & Loss Account

A1. Significant Accounting Policies

I. Basis of Preparation of Financial Statements.
The financial statements are prepared under the Historical cost convention on accrual basis with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

II. Use of Estimates
The Preparation of Financial Statements requires estimates and assumptions to be made that effect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

III. Provision, Contingent Liabilities and Contingent Assets :
Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent Liabilities which are not recognized are disclosed in notes. Contingent Assets are neither recognized nor disclosed in Statements.

IV. Revenue Recognition
Revenue is recognized to the extent that is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

V. Earnings per Share
The Company reports basic and diluted earnings per share in accordance with Accounting Standard-20 (AS-20) prescribed under Rule 7 of Accounting Standard Rules, 2014. Basic earnings per share are computed by dividing the net Profit or Loss for the year by the Weighted Average number of equity share outstanding during the year. Diluted earnings per share is computed by dividing the net profit or loss for the year by weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

M/S. SEKHAR & SURESH
CHARTERED ACCOUNTANTS
133/4, R.P. ROAD, SEC'BAD-3

Crescentia Labs Private Limited – 2017-18

A-2. Notes to Accounts

I. There are no contingent liabilities as on the date of Balance Sheet.

II. The company is exploring various projects in the field of Foods and beverages sector.

III. The company has changed its name from "Bhagyanagar Foods & Beverages Private Limited" to "Crescentia Labs Private Limited" with effect from 09-05-2016.

IV. The financial statements are prepared under the historical cost convention on an accrual basis.

V. Previous year's figures have been regrouped / reclassified, wherever necessary to conform to the current period presentation.

VI. **Related Party Disclosures**

a. **Names of Related Parties**

i. Key Management Personnel
Manish Surana
Gotham Jain

b. **Related party transactions during the period ended**

Particulars	**31.03.2018**	**31.03.2017**
	Amount (Rs.)	
Loan repaid to Narender Surana	Nil	110,000
Loan taken from Narender Surana	100,000	Nil

M/S. SEKHAR & SURESH ★ CHARTERED ACCOUNTANTS ★ 133/4. R.P. ROAD. SEC'BAD-3

Notes to Balance Sheet

Note : B Share Capital		As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
a	Authorized Capital : 5,00,000 equity shares of Rs.10 each	5,000,000	5,000,000
b	Issued, Subscribed and Paid Up 50,000 equity shares of Rs.10 each at par fully paid carrying equal rights and obligations (Options, contracts and commitments outstanding -Nil)	500,000	500,000
c	Particulars of Shareholders holding more than 5% of issued share capital		
	Name of Shareholder	No.of shares	No.of shares
	Narender Surana	25,000	25,000
	Devendra Surana	25,000	25,000

Note : C Reserves and Surplus		As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
a	Surplus		
	Balance of Profit & Loss account available for appropriation	(888,190)	(874,558)
	Add: Profit during the year/period	(117,230)	(13,632)
	Balance at the year end	(1,005,420)	(888,190)

Note: D Long-Term Borrowings	As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
Loan from Body Corporate	350,000	300,000
Loan from Director	133,708	133,708
TOTAL	483,708	433,708

Note: E Other Current Liabilities	As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
Audit Fees Payable	4,720	4,720
Other Payables	234,578	133,708
TOTAL	239,298	138,428

M/S. SEKHAR & SURESH CHARTERED ACCOUNTANTS 133/4, R.P. ROAD, SEC'BAD-3

ASSETS

Note: F **Cash and Cash Equivalents**	**As at 31.03.2018 Rs.**	**As at 31.03.2017 Rs.**
(a) Balance with Banks		
In Current Account	40,085	73,945
(b) Cash In Hand	110,000	110,000
TOTAL	**150,085**	**183,945**

Note: G **Loans and Advances**	**As at 31.03.2018 Rs.**	**As at 31.03.2017 Rs.**
Other Advances	67,500	-
TOTAL	**67,500**	**-**

Notes to Profit & Loss Account

Note: 1 **Finance Costs**	**As at 31.03.2018 Rs.**	**For the Year 31.03.2017 Rs.**
Bank Charges	-	132
TOTAL	**-**	**132**

Note: 2 **Other Expenses**	**As at 31.03.2018 Rs.**	**For the Year 31.03.2017 Rs.**
Statutory Audit Fees	4,720	4,720
Filing Fees	2,050	8,780
Legal & License Fee	89,710	-
Professional Charges	20,000	-
Staff welfare	750	-
TOTAL	**117,230**	**13,500**

As per our report of even date attached
For Sekhar & Suresh,
Chartered Accountants,
Firm Reg No.006155-S

for and on behalf of the Board,

S. Vignesh,
Partner
M. No. 229011

M/S. SEKHAR & SURESH ★ CHARTERED ACCOUNTANTS ★ 133/4, R.P. ROAD, SEC'BAD-3

Goutham Jain — **Director**
Manish Surana — **Director**

Place: Secunderabad,
Date: 03.09.2018